What Every Member of the
Trade Community Should Know About:

Turbojets, Turbopropellers, and Other Gas Turbines (HTSUS 8411), And Parts Thereof

An Advanced Level
Informed Compliance Publication of the
U.S. Customs Service

January, 2000

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

Publication History

First Issued: January, 2000

PRINTING NOTE:

This publication was designed for electronic distribution via the Customs Electronic Bulletin Board and Customs World Wide Web site (http://www.customs.gov) and is being distributed in a variety of formats. It was originally set up in Microsoft Word97®. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader®.

PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or "Mod" Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are "***informed compliance***" and "***shared responsibility***," which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof*** as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Stuart P. Seidel,
Assistant Commissioner
Office of Regulations and Rulings

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INTRODUCTION

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be "entered," that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be "classified" (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use "reasonable care" to "enter," "classify" and "value" the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification.* Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value.* Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Turbo-Jets, Turbo-Propellers and Other Gas Turbines

This Informed Compliance Publication is being issued in order to examine the scope of the merchandise that is included in heading 8411 of the *Harmonized Tariff Schedule of the United States* (HTSUS) which provides for turbojets, turbopropellers and other gas turbines and parts thereof, and also to clarify any confusion interpreting that scope. Confusion may arise when we look at the Explanatory Notes (ENs) discussing heading 8411 and see what appears to be a one-to-one relationship between the way the various subheading groups of 8411 are listed in the tariff and the way the ENs are laid out in a seemingly equivalent manner. There is no intended equation between the way the tariff subheadings are listed in the HTSUS with the way the merchandise of these subheadings is discussed in the Explanatory Notes. This possible confusion will be explained in more detail below.

The subheadings in question are as follows:

8411	Turbojets, turbopropellers and other gas turbines, and parts thereof:

	Turbojets:
8411.11	Of a thrust not exceeding 25 kN:
8411.11.4000	Aircraft turbines
8411.11.8000	Other
8411.12	Of a thrust exceeding 25 kN:
8411.12.4000	Aircraft turbines
8411.12.8000	Other
	Turbopropellers:
8411.21	Of a power not exceeding 1,100 kW:
8411.21.4000	Aircraft turbines
8411.21.8000	Other
8411.22	Of a power exceeding 1,100 kW:
8411.22.4000	Aircraft turbines
8411.22.8000	Other
	Other gas turbines:
8411.81	Of a power not exceeding 5,000 kW:
8411.81.4000	Aircraft turbines
8411.81.8000	Other
8411.82	Of a power exceeding 5,000 kW:
8411.82.4000	Aircraft turbines
8411.82.8000	Other

As can be seen, there are three subheading groups to heading 8411: subheadings 8411.11 and 8411.12 cover turbojets; subheadings 8411.21 and 8411.22 cover turbopropellers; and subheadings 8411.81 and 8411.82 cover other gas turbines - the subheadings for parts are discussed separately in this publication. It is a fairly common misconception that these three subheadings can best be understood by referring to their "equivalent" paragraphs in the *Harmonized Commodity Description and Coding System Explanatory Notes* (ENs), which constitute the official interpretation of the Harmonized System. While not legally binding on the contracting parties, and therefore not dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System and are thus useful in ascertaining the classification of merchandise under the System. Customs believes the ENs should always be consulted. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

The Explanatory Notes to heading 8411 are divided into three major groups: 8411(A) - Turbo-jets (also includes turbofan engines); 8411(B) - Turbo-propellers; and 8411(C) - Other gas turbines. These three EN discussion groups appear to be parallel to the three HTSUS subheading groups of heading 8411 cited above, that is, it looks like the ENs are commenting squarely upon the three HTSUS subheadings taken in order. Such an interpretation, while seemingly logical, is not intended. The reasons for

this are fairly straight forward, but also somewhat involved.

A review of the Explanatory Notes for heading 8411, in part, will demonstrate the basis for the confusion. The ENs state:

> "This heading covers turbo-jets, turbo-propellers and other gas turbines.
>
> The turbines of this heading are, in general, internal combustion engines which do not usually require any external source of heat as does, for example, a steam turbine.
>
> (A) TURBO-JETS
>
> A turbo-jet consists of a compressor, a combustion system, a turbine and a nozzle, which is a convergent duct placed in the exhaust pipe. The hot pressurized gas exiting from the turbine is converted to a high velocity gas stream by the nozzle. The reaction of this gas stream acting on the engine provides the motive force which may be used to power aircraft. In its simplest form the compressor and turbine are accommodated on a single shaft. In more complex designs the compressor is made in two parts (a two spool compressor) in which the spool of each part is driven by its own turbine through concentric shafting. Another variation is to add a ducted fan usually at the inlet to the compressor and drive this either by a third turbine or connect it to the first compressor spool. The fan acts in the nature of a ducted propeller, most of its output bypassing the compressor and turbine and joining the exhaust jet to provide extra thrust. This version is sometimes called a "bypass fan jet". ***
>
> (B) TURBO-PROPELLERS
>
> Such engines are similar to turbo-jets, but have a further turbine downstream of the compressor turbine, which is coupled to a conventional propeller such as is used on piston engine aircraft. This latter turbine is sometimes referred to as a "free turbine", meaning that it is not mechanically coupled to the compressor and compressor turbine shaft. Thus most of the hot pressurized gas leaving the compressor turbine is converted into shaft power by the free turbine instead of being expanded in a nozzle as is the case in turbo-jets. In some cases, the gases leaving the free turbine may be expanded in a nozzle to provide auxiliary jet power and assist the propeller.
>
> (C) OTHER GAS TURBINES
>
> This group includes industrial gas-turbine units which are either specifically designed for industrial use or adapt turbo-jets or turbo-

propeller units for uses other than providing motive power for aircraft.

There are two types of cycles:

(1) The simple cycle, in which air is ingested and compressed by the compressor, heated in the combustion system and passed through the turbine, finally exhausting to the atmosphere.

(2) The regenerative cycle, in which air is ingested, compressed and passed through the air pipes of a regenerator. The air is pre-heated by the turbine exhaust and is then passed to the combustion system where it is further heated by the addition of fuel. The air/gas mixture passes through the turbine and is exhausted through the hot gas side of the regenerator and finally to the atmosphere.

There are two types of designs:

(a) The single-shaft gas turbine unit, in which the compressor and turbine are built on a single shaft, the turbine providing power to rotate the compressor and to drive rotating machinery through a coupling. This type of drive is most effective for constant speed applications such as electrical power generation.

(b) The two-shaft gas turbine unit, in which the compressor, combustion system and compressor turbine are accommodated in one unit generally called a gas generator, whilst a second turbine on a separate shaft receives the heated and pressurized gas from the exhaust of the gas generator. This second turbine known as the power turbine is coupled to a driven unit, such as a compressor or pump. Two-shaft gas turbines are normally applied where load demand variations require a range of power and rotational speed from the gas turbine.

These gas turbines are used for marine craft and locomotives, for electrical power generation, and for mechanical drives in the oil and gas, pipeline and petrochemical industries.***"

It is entirely natural to assume that there is a one-to-one relationship implied in the way tariff subheadings are listed and the way the ENs discuss the merchandise of the heading. When one looks at the tariff provisions and looks to the Explanatory Notes for guidance, one comes across what looks like a convenient discussion of the subheadings, taken in order, that is, that there are turbojets, then turbopropellers and then all other gas turbines. This reliance is very much misplaced, as we shall see. The ENs are for guidance only and are not the last word on any subject, and certainly not in this case.

EN 8411(A) discusses the technicalities of what a turbojet is and how it functions. EN 8411(B) on turbopropellers does roughly the same. The tariff subheadings and EN structure, at this point, appear to coincide. The Explanatory Notes for 8411(C), other gas turbines, breaks down this seemingly apparent equation of the ENs and the tariff subheadings. These latter ENs speak of "industrial gas-turbine units which are specifically designed for industrial use or adapt turbo-jets or turbo-propeller units for uses other than providing motive power for aircraft." If one assumes that EN 8411(C) is discussing subheadings 8411.81 and 8411.82 in the same way that EN 8411(A) & (B) appeared to be discussing subheadings 8411.11/12 and 8411.21/22, respectively, then such an assumption is mistaken. The sentence just quoted talks about industrial gas turbines and "adapted" turbojets and turboprops. Following General Rule of Interpretation 1, HTSUS, a turbojet or turboprop, whether adapted or not, is classified in either subheadings 8411.11/12 or subheadings 8411.21/22, as appropriate. Thus, a turbojet gas turbine adapted for some use other than providing motive power for an aircraft is classified in one of the "other" subheadings of 8411.11 or 8411.12, depending on its thrust, not in the provision for other gas turbines.

It might be helpful at this point to explain in simpler language some of the technicalities inherent in a discussion of the merchandise itself and thus lessen the potential for classification confusion.

The gas turbine engine, commonly referred to as the jet engine, is an internal combustion engine which produces energy and performs "work" by the controlled burning of a fuel. Like an internal combustion piston engine, the gas turbine takes in air, compresses it and mixes it with fuel, burns the mixture and vents the exhaust gas. In the piston engine (see headings 8407 and 8408), the burning is cyclic and the combusted air/fuel mixture drives a piston and crank to produce shaft power. In the gas turbine, however, the burning is continuous and the expanding gas is simply forced out through a pipe or nozzle at the rear of the engine.

The "typical" gas turbine has three main components – the compressor stage, the combustion chamber and the turbine. Air is drawn in from the atmosphere and is compressed for delivery to the combustion chamber, wherein the engine's fuel is atomized prior to mixture with the compressed air. Combustion of the mixture takes place in an annular steel "flame tube" or ring of tubes to produce the highest possible temperature and hence expansion of the gas. The rapidly expanding gas is forced out of the rear of the engine through the turbine, which consists of one or more stages of alternate stationary and rotating blades. The turbine is attached by a shaft to the compressor and its function is to absorb enough energy from the gas exhaust stream to keep the compressor rotating at its optimum speed. The complete rotating assembly - compressor, shaft and turbine - is carried on bearings and is frequently referred to as a "spool". In a multi-spool engine, each compressor is driven by one or more turbine stages.

There are four main types of gas turbine. The first two, (for our purposes they will be treated as one), are the turbojet and the turbofan. These are "reaction" engines

inasmuch as they derive their power from the reaction of the jet. The second two, the turboprop and the turboshaft, operate on a different principle, where the energy in the gas is used to drive a separate turbine which is connected to a propeller or power output shaft.

Turbojet/Turbofan

The turbojet, the simplest and earliest form of gas turbine, is used mainly in high-speed aircraft where its relatively low frontal area and high velocity are advantages. The Concorde airplane uses turbojet engines.

The turbofan is a "bypass" engine where part of the air is compressed fully before passing into the combustion chamber, while the remainder is compressed to a lesser extent and ducted around the hot section. This bypass results in a lower jet velocity but improved propulsive efficiency, lower noise levels and improved fuel efficiency. The turbofan is the preferred engine for most commercial airlines.

The power of the these engines is measured in pound thrust or so-called kilonewtons (kN). This is the product of the exhaust mass flow per second and the difference between the exhaust velocity and the air inlet velocity. Unless you can calculate this on a slide rule or computer, the kN's ought to be on the invoice or certainly available from the importer or the seller/manufacturer.

Turboprop

The turboprop is basically a turbojet with an extra turbine which is designed to absorb most of the energy remaining in the gas stream after sufficient gas has been used to drive the compressor. The power-turbine drives the propeller through a reduction gear, usually at the front of the engine. The turboprop is a very efficient engine for low-speed, low-altitude aircraft.

Turboshaft

The turboshaft is essentially a turboprop without a propeller, the power turbine being coupled to a reduction gearbox or directly to an output shaft. As with the turboprop, the power turbine absorbs as much of the remaining gas energy as possible and the residual thrust is very low. The most prevalent use of the turboshaft is the helicopter. Turboshafts are also widely used in industrial and marine applications.

The power of turboprop and turboshaft engines is measured in kilowatts (kW). A kilowatt may be expressed as .7457 of a unit of horsepower.

As stated earlier, there is no intended one-to-one equation between the three HTSUS subheading groups and the three seemingly parallel Explanatory Note groups. A turbojet/turbofan gas turbine, whether for use as an aircraft turbine or modified or adapted to some other use, would be classified in the subheadings for turbojets, in

8411.11 or 8411.12, depending upon the thrust, and not in the subheadings for other gas turbines. It should be noted that modified turbojets/turbofans or turboprops are not so widely used today as was earlier the case, when they were adapted for uses other than as the motive power for aircraft. Such modifications included operating the engine at reduced turbine-inlet temperatures or installing special gearing because of normally high rotational speeds. Most turbojets/turbofans and turboprops are used as aircraft turbines. Other gas turbines will normally be of the turboshaft variety. Most of these will be for use as helicopter engines. The balance in this latter group will be turboshafts manufactured for industrial or marine applications.

Please be advised that gas turbines, of whatever type, which are imported together with an electric generator and along with the generator constitute a generating set, are classified in heading 8502, HTSUS. Relevant ENs indicate that for purposes of heading 8502, HTSUS, the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor and that generating sets consisting of the generator and its prime mover, which are mounted (or designed to be mounted) together as one unit or on a common base (see the General Explanatory Note to Section XVI), are classified in heading 8502, HTSUS, provided they are presented together. Headquarters ruling 087074 of November 21, 1991 provides further guidance with respect to the apparent direction of the Explanatory Notes that the components of a generating set be mounted, or be designed to be mounted, as one unit or on a common base. Customs Headquarters discussed this requirement in the cited ruling:

> It has been suggested that the cited General Explanatory Note may support the proposition that there must be substantial physical integration of the turbine and generator for these units to constitute a set for tariff purposes, and that a mere coupling of the shafts is insufficient in this regard. In our opinion, the note [EN] is inconclusive in imposing this requirement on the turbine and generator in issue here and, in any event, there is substantially more integration of these units than a mere coupling of the shafts. This note [EN], therefore, should not be interpreted in such a way as to contravene the otherwise clear scope of heading 8502.
>
> Because the units in issue here are commonly bought and sold together, are commercially regarded as generating sets, and possess design features that indicate they will be permanently attached to one another, we conclude that they are designed to be mounted together as one unit for purposes of heading 8502.

Parts

The classification of parts of the goods of Section XVI, which includes Chapters 84 and 85 and wherein heading 8411 HTSUS, is provided, is controlled by Note 2 to the section, which states:

> “2. Subject to note 1 to this section, note 1 to chapter 84 and to note 1

to chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of chapters 84 and 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(c) All other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548."

What this means for our purposes here is that articles that are parts for use solely or principally with the gas turbines of heading 8411, HTSUS, which are not excluded from one of the provisions of Section XVI by any of the legal notes referred to above and which are not more specifically provided for elsewhere in chapter 84 or 85 by Section Note 2(a) are to be classified in heading 8411, in one of the appropriate subheadings below:

		Parts:
8411.91		Of turbojets or turbopropellers:
8411.91.10		Cast-iron parts, not advanced beyond cleaning, and machined only for the removal of fins, gates, sprues and risers or to permit location in finishing machinery.....
	40	Parts of nonaircraft turbines
		Parts of aircraft turbines:
	60	For use in civil aircraft
	90	Other
8411.91.90		Other.....
	40	Parts of nonaircraft turbines
	80	Parts of aircraft turbines
8411.99		Other:
8411.99.10		Cast-iron parts, not advanced beyond cleaning, and machined only for the removal of fins, gates, sprues and risers or to permit location in finishing

		machinery.....
	10	Parts of nonaircraft gas turbines
		Parts of aircraft gas turbines:
	40	For use in civil aircraft
	80	Other
8411.99.90		Other.....
		Parts of nonaircraft gas turbines:
	30	Rotors or spindles and rotor or spindle assemblies
	60	Other
	90	Parts of aircraft gas turbines

The Explanatory Notes to heading 84.11, give some guidance as to what some of the parts are:

> **Subject** to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the engines and motors of this heading are also classified here (e.g., gas turbine rotors, combustion chambers and vents for jet engines, parts of turbo-jet engines (stator rings, with or without blades, rotor discs or wheels, with or without fins, blades and fins), fuel feed regulators, fuel nozzles).

An example of separately imported components of a gas turbine - compressor, combustor and power turbine - being classified as parts may be seen in New York (NY) ruling 855576 of September 11, 1990. Similarly, Headquarters (HQ) ruling 087981 of December 21, 1990 stated that even two components imported together - the compressor and the combustor sections, which make up the gas generator of a complete gas turbine - do not have the essential character of a complete gas turbine and would be classified as parts. Other rulings dealing with the classification of gas turbine components as parts may be found in HQ 957578 of February 5, 1998 (mounting base and enclosure for a marine gas turbine), HQ 956591 of October 6, 1994 (fan blade panels); NY A84161 of June 5, 1996 (air accumulator, which works with the fuel flow regulator); NY C88226 of June 1, 1998 (airseals used in various stages of a jet engine); and NY D87262 of February 2, 1999 (power section assembly of a turboshaft engine for a helicopter).

Parts of gas turbines which are classified as a part within the appropriate subheading of 8411 should be classified therein using the same principle established earlier, that is, parts of turbojets and turbopropellers are classified in subheading 8411.91, HTSUS, regardless of whether they are used in aircraft turbines or in turbojet/turbopropeller engines adapted to some other use and not in the provision for the "other" parts subheading of 8411.99, HTSUS.

ADDITIONAL INFORMATION

The Internet

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. After December, 1999 the CEBB will be only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is http://www.customs.gov.

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone 202-512-1800. A bound, 1999 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1998 through March 1999, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin,* described below.

Customs Bulletin

The *Customs Bulletin and Decisions ("Customs Bulletin")* is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, Pennsylvania 15250-7054.

Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

- *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for $20.00.

- *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior

executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is $15.00.

- *Account Management: Team Building for World Trade,* a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers ("accounts") relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is $15.00.

- *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is $15.00.

Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About":* series. As of the date of this publication, the subjects listed below were available.

■[4] 1. Customs Value ([1]*5/96*, [4]Revised 12/99)
■[1] 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96)
■[1] 3. NAFTA for Textiles & Textile Articles (5/14/96)
■[1] 4. Buying & Selling Commissions (6/96)
■[1] 5. Fibers & Yarn (8/96)
■[3] 6. Textile & Apparel Rules of Origin ([1]*10/96*, Revised 11/98)
■[1] 7. Mushrooms (10/96)
■[1] 8. Marble (11/96)
■[1] 9. Peanuts (11/96)
■[1] 10. Bona Fide Sales & Sales for Exportation (11/96)
■[2] 11. Caviar (2/97)
■[2] 12. Granite (2/97)

■[2] 13. Distinguishing Bolts from Screws (5/97)
■[2] 14. Internal Combustion Piston Engines (5/97)
■[2] 15. Vehicles, Parts and Accessories (5/97)
■[2] 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
■[2] 17. Tariff Classification (11/97)
■[2] 18. Classification of Festive Articles (11/97)
■[3] 19. Ribbons & Trimmings (1/98)
■[3] 20. Agriculture Actual Use (1/98)
■[3] 21. Reasonable Care (1/98)
■[3] 22. Footwear (1/98)
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■ indicates publications which are, or will be, available for downloading from the Customs Electronic Bulletin Board or through Customs Home Page on the Internet: http://www.customs.gov;
[1] denotes reprinted in *30/31 Customs Bulletin No.50/1,* January 2, 1997;
[2] denotes reprinted in *32 Customs Bulletin No.2/3,* January 21, 1998;
[3] denotes reprinted in *32 Customs Bulletin No. 51,* December 23, 1998.
[4] denotes reprinted in *33 Customs Bulletin No.51,* December 22, 1999

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